

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In Re:

William A. Eaton

Diane L. Eaton

Debtors

: Case No. 17-50482  
:  
: Chapter 13  
: Judge Preston

**OBJECTION TO PROOF OF CLAIM**

Now come the Debtors, William and Diane Eaton, by and through Counsel, who hereby objects to Claim #3 filed March 8, 2017 by Department of Treasury - Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101-7346, hereinafter "IRS", in the total amount of \$56,460.12, specifically the secured amount of \$45,813.87, which should be disallowed as filed. The secured claim as filed shall be paid secured to the value of \$9,050.00 listed in the schedules with the remainder being paid entirely as a general unsecured claim. In addition, the priority amount of \$9,879.93, which should be reduced to \$2,438.73. A memorandum in support follows.

Respectfully Submitted,

/s/ James E. Nobile  
James E. Nobile (0059705)  
**Nobile & Thompson Co., L.P.A.**  
4876 Cemetery Road  
Hilliard, OH 43026  
614-529-8600 (Phone)  
614-529-8656 (Fax)  
*jenobile@ntlegal.com*

**MEMORANDUM IN SUPPORT OF OBJECTION**

The IRS filed a claim in the amount of \$45,813.87 as a secured claim. The Debtors have listed assets on Schedule B in the amount of \$9,050.00. The IRS can only secure their liens to the amount of any property listed. In addition, the Proof of Claim lists a priority amount of \$7,441.20 for the 2016 tax year. That tax return has been completed and was mailed to the IRS. The tax return for 2016 shows that the Debtors should be receiving a refund.

WHEREFORE, the Debtors pray for an order disallowing Claim #3 of the Internal Revenue Service as to the secured amount of \$45,813.87. The claim as filed shall be paid secured to the value of \$9,050.00 with the remaining balance being paid entirely as a general unsecured claim. The priority amount of \$9,879.93 shall be reduced to \$2,438.73 due.

/s/ James E. Nobile  
James E. Nobile (0059705)  
**Nobile & Thompson Co., L.P.A.**

**CERTIFICATE OF SERVICE**

The undersigned hereby CERTIFIES this 13th day of March, 2017 a true and correct copy of the Objection to Proof of Claim was served by Electronic Notification upon The Chapter 13 Trustee and The Office of the US Trustee and by regular U.S. Mail, postage prepaid upon:

Department of Treasury - Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101-7346

U.S. Attorney General  
Main Justice Bldg., Rm. 5111  
10<sup>th</sup> & Constitution Ave NW  
Washington, DC, 20530

US District Attorney  
303 Marconi, 2<sup>nd</sup> Floor  
Columbus, OH 43215

William & Diane Eaton  
331 W. Main St.  
West Jefferson OH 43162

/s/ James E. Nobile  
James E. Nobile (0059705)  
**Nobile & Thompson Co., L.P.A.**

## **Form 20A NOTICE OF OBJECTION**

The Debtor(s) has/have filed papers with this Court requesting the relief sought in the OBJECTION enclosed with this NOTICE.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the Court to GRANT the relief requested in the enclosed OBJECTION, or if you want the Court to consider your views on the OBJECTION, then on or before **30 DAYS FROM THE DATE SET FORTH IN THE CERTIFICATE OF SERVICE OF THIS OBJECTION**, you or your attorney must:

1. File with the Court, a written response to the OBJECTION expressing your objection or viewpoint. The response is to be filed with the Clerk of Courts at 170 N. High St. Columbus, Ohio 43215.

If you mail your written response to the Court for filing by the Clerk, you must mail it early enough so the Court will **receive** it on or before the date stated above.

2. You must also mail a copy of the written response to the Debtor(s) at the address listed on the front of this paper entitled Certificate of Service.
3. You must also mail a copy of the written response to **Nobile & Thompson Co., L.P.A., 4876 Cemetery Road, Hilliard, OH 43026.**
4. Finally, you must attend any Court hearing scheduled to consider this OBJECTION. The Court will likely schedule an oral hearing and serve only those parties who have in fact filed a written response.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the OBJECTION and may enter an order granting that relief.